

beginning with the date on which that subjectivity begins by filing a written notice of its election with the Executive Director not later than 30 days immediately following the date of the determination of that subjectivity.

(iii) Any non-profit organization which makes an election in accordance with subparagraph (i) or subparagraph (ii) of this paragraph will continue to be liable for payments in lieu of contributions until it files with the Executive Director a written notice terminating its election not later than 30 days prior to the beginning of the taxable year for which that termination shall first be effective.

(iv) Any non-profit organization which has been paying contributions under this act for a period subsequent to January 1, 1972, may change to a reimbursable basis by filing with the Executive Director not later than 30 days prior to the beginning of any taxable year a written notice of election to become liable for payments in lieu of contributions. That election shall not be terminable by the organization for that and the following year.

(v) The Executive Director may for good cause extend the period within which a notice of election, or notice of termination, must be filed and may permit an election to be retroactive but not any earlier than with respect to benefits paid after December 31, 1971.

(vi) The Executive Director, in accordance with whatever regulations he may prescribe, shall notify each non-profit organization of any determination which he may make of its status as an employer and of the effective date of any election which it makes and of any termination of that election. That ~~determinations~~ DETERMINATION shall be subject to reconsideration, appeal and review in accordance with the provisions of subsection 8(a)(G) hereof.

(3) Reimbursement payments.—Payments in lieu of contributions shall be made in accordance with the provisions of this paragraph including either subparagraph (i) or subparagraph (ii).

(i) At the end of each calendar quarter, or at the end of any other period as determined by the Executive Director, the Executive Director shall bill each non-profit organization (or group of such organizations), which has elected to make payments in lieu of contributions, for an amount equal to the full amount of regular benefits plus one-half of the amount of extended benefits paid during that quarter or other prescribed period that is attributable to service in the employ of that organization.

(ii) Each non-profit organization that has elected payments in lieu of contributions may request permission to make those payments as provided in this subparagraph. That method of payment shall become effective upon approval by the Executive Director.

At the end of each calendar quarter, or at the end of whatever other period as determined by the Executive Director, the Executive Director shall bill each non-profit organization for an amount representing one of the following:

For 1972, .675 percent of its total payroll for 1971;

For years after 1972, whatever percentage of its total payroll for the immediately preceding calendar year as the Executive Director shall determine. That determination shall be based each year on the average benefit costs attributable to service in the employ of non-profit organizations during the preceding calendar year; or